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Agenda item 7
Adoption of the report of the Committee on its fifty-sixth session

Draft report

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Addendum

Proposed strategic framework for the period 2018-2019

(*Item 3 (b) (ii)*)

Programme 26
Internal oversight

1. At its 17th meeting, on 9 June 2016, the Committee considered programme 26, Internal oversight, of the proposed strategic framework for the period 2018-2019 (A/71/6 (Prog. 26)). The Committee also had before it a note by the Secretariat on the proposed strategic framework, contained in conference room paper E/AC.51/2016/CRP.1/Rev.1

2. The Under-Secretary-General for Internal Oversight Services introduced the programme and, together with other representatives of the Office of Internal Oversight Services (OIOS), responded to queries raised during the Committee's consideration of the programme.

Discussion

3. Appreciation was expressed for the functions that the programme carried out and the role that OIOS played in increasing the efficiency and effectiveness of the Organization, as well as its transparency, accountability and results-driven basis. Particular emphasis was placed on the operational independence of OIOS and information was sought on possible improvements in its funding mechanisms and how its budget dependence on other bodies might be reduced. The need for OIOS to develop a strategic long-term objective in line with strategic risks was also noted.

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4. In relation to the report of the Independent Audit Advisory Committee on its activities from 1 August 2014 to 31 July 2015 (A/70/284), questions were raised as to whether the recommendations, specifically those made in paragraph 10 of the report, had been taken into consideration during the preparation of the programme and what specific measures OIOS was taking to implement them. Also based on information provided in that report, in particular figures III and IV, which showed that most of the unsatisfactory audit report ratings were associated with field operation reports, information was sought on how OIOS intended to resolve that discrepancy. In that connection, it was emphasized that an increased focus must be placed on the implementation of recommendations in the field.

5. With regard to subprogramme 1, Internal audit, clarification was sought on the nature and scope of the "resolutions" referenced in indicator of achievement (a) (i) and on indicators of achievement (b) (i) and (ii), relating to programme managers accepting and implementing audit recommendations, respectively, and the difference between the indicators and the reason for separating them. It was also asked why the reference to the International Public Sector Accounting Standards had been removed from the strategy.

6. In the context of subprogramme 1, information was sought on the capacity of programme managers to implement recommendations and on the overall shortcomings of management. In that regard, the view was expressed that management capacity should be given more attention, including, for example, by analysing the implementation of major initiatives, field support or capital investments. After all, a delegation stated, the overall goal of OIOS was to help to improve the work of the Secretariat.

7. With regard to subprogramme 2, Inspection and evaluation, information was sought on the reasons for the deletion of the reference to "the relevance of administrative procedures and to assess whether the activities correspond to the mandates" from the objective of the Organization. Similarly, an enquiry was made regarding the complete replacement of indicator of achievement (ii). It was stressed that, pursuant to regulation 7.2 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6), all activities programmed had to be evaluated over a fixed time period. As to the proposed new indicator (ii), concern was expressed at the limitations in measuring expressions of satisfaction by programme managers with reports of the Inspection and Evaluation Division and it was said that the indicator should in fact measure appropriate action taken by programme managers in response to inspections and evaluations.

8. As to the strategy of subprogramme 2, information was sought on the provenance of the notion of "cyclical coverage" of evaluations and inspections. It was recalled that the Committee, at its previous session, had been unable to agree on the concept.

9. With regard to subprogramme 3, Investigations, questions were raised regarding the backlog of investigations, in particular in the area of investigations in peacekeeping operations into allegations of sexual exploitation and abuse committed by the United Nations or other entities operating under a Security Council mandate. It was suggested that specific indicators of achievement should be considered to evaluate OIOS activities in that regard.

10. Clarification was sought regarding coordination with other oversight bodies, in particular the Joint Inspection Unit, the Board of Auditors and the Independent Audit Advisory Committee, and how such cooperation was helping to enhance the functions of OIOS.

11. Regarding the legislative mandates, clarification was sought as to why the resolutions on progress towards an accountability system in the Secretariat had not been included.

Conclusions and recommendations

12. **The Committee recommended that the General Assembly should approve the programme narrative of programme 26, Internal oversight, of the proposed strategic framework for the period 2018-2019.**